

IRS News Release

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IRS Names 10 New Members to ACT Advisory Panel; ACT to Submit Recommendations at June Meeting

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WASHINGTON — The Internal Revenue Service's Advisory Committee on Tax Exempt and Government Entities (ACT) will hold a public meeting on June 10, when the panel will submit its latest round of recommendations to senior IRS executives.

Ten newly named members of the panel (listed below) will also be introduced at the public meeting. They will begin two-year terms and join 11 returning members.

ACT includes external stakeholders and representatives who deal with employee retirement plans, tax-exempt organizations, tax-exempt bonds and federal, state, local and Indian tribal governments. ACT members are appointed by the Secretary of the Treasury and generally serve two-year terms. They advise the IRS on operational policies and procedures.

At the public meeting, four ACT project teams will present the following four reports that include recommendations:

- Exempt Organizations: Recommendations to Improve the Tax Rules Governing International Grant Making.
- International Pension Issues in a Global Economy: A Survey and Assessment of the IRS' Role in Breaking Down Barriers
- Record Retention Requirements for Tax-Exempt Bonds and Tax Credit Bonds: A Specific Proposal for Published Guidance
- Federal-State-Local Government Compliance Verification Checklist for Public Employers

ACT was established in 2001 under the Federal Advisory Committee Act to provide an organized public forum for discussion of relevant issues affecting the tax exempt and government entities communities.

ACT's public meeting will begin at 10 a.m. ET on June 10, 2009 at the IRS headquarters at 1111 Constitution Ave., N.W., Washington, D.C. ACT reports are available on IRS.gov.

Due to limited seating and security requirements, members of the public interested in attending the public meeting should call Cynthia PhillipsGrady to confirm their attendance.

She can be reached at 202-283-9954 (not a toll-free call). Attendees must have photo identification and are encouraged to arrive at least 30 minutes before the session begins.

The 10 new members are listed below grouped by their relevant project team:

Employee Plans

Barbara A. Clark, University of California, Oakland

Clark is the benefits counsel for the retirement and health and welfare plans sponsored by the University of California, a state government agency and 501(c)(3) organization. The University provides a defined benefit pension plan and three defined contributions plans for its 124,000 employees and 41,000 retirees. Before joining the University in 2003, Clark had more than 20 years experience as an employee benefits attorney in the private sector. She received her Juris Doctorate from the Boalt Hall School of Law and is a member of the California State Bar.

Kathryn J. Kennedy, John Marshall Law School, Chicago

Kennedy is the Associate Dean for Advanced Studies and Professor of Law at the John Marshall Law School. As the Director for the Center for Tax Law & Employee Benefits at the school, she established the first LLM program in the nation for employee benefits and has since developed the curriculum for more than 20 employee benefits courses. Kennedy served for three years on the Department of Labor's ERISA Advisory Council and co-authored an employee benefits law textbook. She received her Juris Doctorate from the Northwestern University School of Law.

Exempt Organizations

J. Daniel Gary, General Council on Finance and Administration, United Methodist Church, Nashville

Gary is Administrative Counsel for the General Council on Finance and Administration (GCFA) of The United Methodist Church, the third largest religious denomination in the United States, with approximately 8 million members and 35,000 local churches and affiliated entities. GCFA is responsible for protecting the legal interests of the denomination, and Gary provides guidance on a wide variety of issues related to tax-exempt organizations, including charitable giving, legislative and political campaign activities, and unrelated business income tax (UBIT). Gary received his Juris Doctorate from the Washington and Lee University School of Law and his Ph.D. in mathematics from the University of Illinois.

James P. Joseph, Arnold & Porter LLP, Washington, DC

Joseph is a partner and the head of the tax-exempt organizations practice at Arnold & Porter LLP. In the 10 years he has focused on representing tax-exempt organizations, he has advised public charities, colleges and universities, private foundations and advocacy groups on a variety of issues, including operating business ventures, conducting international activities and grant making, lobbying and advocacy, nonprofit governance, and executive compensation. His practice has involved several high-profile matters that have

had broad impact on the nonprofit sector. Joseph received his Juris Doctorate from the Georgetown University Law Center and is currently Chair of the American Bar Association Subcommittee on Intermediate Sanctions.

Government Entities: Indian Tribal Governments

Bobette (Bobby Jo) Kramer, Alaska Manufacturing Extension Partnership, Inc., Anchorage

Kramer is the Operations Manager for the Alaska Manufacturing Extension Partnership, Inc., and serves as AMEP's liaison to rural Alaska and the Alaska Department of Commerce. She has more than 25 years' experience in business development and long-term enterprise planning, and has extensive hands-on knowledge of rural community development strategies. She was president and CEO of her Alaska Native Claims Settlement Act village corporation and is a member of the Native Village of Pilot Point. Kramer is pursuing a Bachelor's degree in rural development at the College of Rural Alaska.

Wendy S. Pearson, of Counsel, Bennett, Bigelow, & Leedom, P.S., Seattle

Pearson has more than 20 years' experience as a former IRS attorney and a taxpayer representative and has handled numerous Indian tribal government matters, including constructive receipt, taxation of member benefit programs, and withholding and information reporting. She also regularly consults with nonprofit entities, hospitals and health care organizations on matters like governance, excess benefit transactions, executive compensation and other compliance issues. In her practice she regularly consults with tribes and their representatives on tax issues. Pearson received her LLM in Taxation from the University of Florida School of Law and her Juris Doctorate from the Gonzaga School of Law in Spokane, Wash.

Government Entities: Federal, State and Local Governments

Paul Carlson, State of Nebraska, Lincoln

Carlson has been the Nebraska State Accounting Administrator since 2000, responsible for comptrollership functions for the State, including accounting systems for State agencies, State financial statements, accounting processes, procedures and payments, debt financing, and cash-flow analysis of the State's general fund. He has been active in the National Association of State Comptrollers, recently serving as its president. Carlson is a Certified Public Accountant and the Nebraska State Social Security Administrator. He has completed the coursework for a Ph.D. in Educational Administration at the University of Nebraska, and holds a Masters of Business Administration from the University of Montana.

Patricia A. Phillips, City of Virginia Beach, Virginia Beach

Phillips is Director of Finance for the City of Virginia Beach, where she oversees accounting, payroll, purchasing, risk management, and debt administration for the city. She has served on the Government Financial Officers Association (GFOA) Standing Committee on Debt Management, the GFOA Standing Committee on Economic Development and Capital Planning, as well as the GFOA Executive Board. Phillips is a Certified Public

Accountant and a Certified Government Financial Manager, and she holds a Masters in Business Administration from Old Dominion University.

Government Entities: Tax Exempt Bonds

David Cholst, Chapman and Cutler LLP, Chicago

Cholst is a partner in the tax department of Chapman and Cutler LLP, where he provides tax advice relating to tax-exempt bonds, Build America Bonds and tax credit bonds. He represents governmental issuers, underwriters, investment brokers, and attorneys in all matters relating to tax-exempt bonds, including arbitrage rebate. Cholst is in charge of his firm's rebate computation service. Cholst has been a member of the faculty of the National Association of Bond Lawyers Tax Seminar and is a member of the ABA Tax Exempt Finance Committee. He received his Juris Doctorate from the University of Chicago Law School.

George T. Magnatta, Saul Ewing LLP, Philadelphia

Magnatta is the chair of Saul Ewing LLP's public financing department and an experienced practitioner in the tax aspects of public finance. His practice focuses on serving as bond counsel, underwriters' counsel, borrowers' counsel and tax counsel for states, cities, economic development authorities, housing authorities and nonprofit entities. Magnatta served as Assistant Branch Chief of the Office of Chief Counsel, Legislation and Regulations Division of the IRS (1981-85). He is the co-author of ABCs of Industrial Development Bonds (5th Ed.) and is a frequent panelist at meetings of the National Association of Bond Lawyers. He received his Juris Doctorate from Temple University and an LLM in Taxation from the Georgetown University Law Center.

ACT Members Continuing on the Committee

Employee Plans

- G. Daniel Miller, Conner & Winters LLP, Washington, DC
- Susan P. Serota, Pillsbury Winthrop Shaw Pittman LLP, New York
- Michael M. Spickard, Summit Retirement Plan Services, Inc., Akron, Ohio
- Marcia S. Wagner, The Wagner Law Group, Boston

Exempt Organizations

- Fred T. Goldberg, Jr., Skadden, Arps, Slate, Meagher & Flom, LLP, Washington, DC
- Karin Kunstler Goldman, New York State Department of Law, New York
- Mary Rauschenberg, Deloitte Tax LLP, Chicago
- Jack B. Siegel, Charity Governance Consulting LLC, Chicago

Government Entities: Indian Tribal Governments

- Joe Lennihan, Sutin Thayer & Brown, Santa Fe

Government Entities: Tax Exempt Bonds

- Michael G. Bailey, Foley & Larnder LLP, Chicago

Government Entities: Federal, State and Local Governments

- Maryann Motza, State of Colorado, Denver